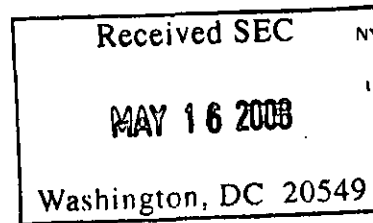


Paras Madho
Director
Securities Operations



NYSE Group, Inc. | 20 Broad Street
New York, New York 10005
+212.656.5026 | +212.656.5893
pmadho@nyse.com



08048444

May 16, 2008

CERTNKS
001-34069

Ms. Velma T. Smith
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, JPMORGAN CHASE CAPITAL XXVI, JPMorgan Chase Capital XXVI Fixed-to-Floating Rate Capital Securities, Series Z (and the Guarantee by JPMorgan Chase & Co. with respect thereto) and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on May 15, 2008. Tentative listing date – Not yet determined.

Sincerely,

A handwritten signature, likely of Paras Madho, written in ink.

PROCESSED
MAY 21 2008
THOMSON REUTERS

END